

## ABSTRACT

A thin film magnetic head capable of shortening a manufacturing time and a method of manufacturing the same are provided. After forming a write gap layer by using a non-magnetic conductive material such as copper, a top pole is formed on the write gap layer by growing a plating film with the write gap layer used as a seed layer. Unlike the case where the write gap layer is formed by using a non-magnetic insulating material such as alumina, a step of newly forming a seed layer aside from the write gap layer and a step of selectively removing the newly formed seed layer become unnecessary. Therefore, the number of manufacturing processes is reduced, and the manufacturing time of the thin film magnetic head is shortened.